

**Exhibit 1**

OMNIBUS OBJECTION 424: EXHIBIT 1 - NO LIABILITY

| NAME   | CASE NUMBER    | DEBTOR NAME                   | FILED DATE | CLAIM # | ASSERTED TOTAL CLAIM DOLLARS | AMOUNTS TO BE DISALLOWED | REASON FOR PROPOSED DISALLOWANCE   |
|--|----------------|-------------------------------|------------|---------|------------------------------|--------------------------|--|
| 1 DALLAS COUNTY                                  | 08-13555 (JMP) | Lehman Brothers Holdings Inc. | 11/30/2009 | 65794   | \$18,137.01 *                | \$18,137.01*             | Claim 65794 is based on taxes owed by a Non-Debtor. LBHI has no liability to claimant relative to such taxes.  |
| 2 DALLAS COUNTY                                  | 08-13555 (JMP) | Lehman Brothers Holdings Inc. | 09/10/2012 | 68124   | \$19,828.20 *                | \$19,828.20*             | Claim 68124 is based on taxes owed by a Non-Debtor. LBHI has no liability to claimant relative to such taxes.  |
| 3 HEGEMON FUND I, LLC                            | 08-13555 (JMP) | Lehman Brothers Holdings Inc. | 08/21/2009 | 8886    | Undetermined                 | Undetermined             | Claim 8886 is based on a letter agreement dated on or about January 9, 2007 (the "Letter Agreement"). LBHI has no liability to the claimant relative to such Letter Agreement.               |
| 4 LOS ANGELES COUNTY TREASURER AND TAX COLLECTOR | 08-13555 (JMP) | Lehman Brothers Holdings Inc. | 08/27/2012 | 68118   | \$3,895.72                   | \$3,895.72               | Claim 68118 is based on taxes owed by a Non-Debtor. LBHI has no liability to claimant relative to such taxes.  |
| 5 PORTFOLIO GREEN GERMAN CMBS GMBH               | 08-13555 (JMP) | Lehman Brothers Holdings Inc. | 09/21/2009 | 23729   | Undetermined                 | Undetermined             | Claim 23729 is amended and superseded by Claim 28288, which was subsequently filed by the same claimant. LBHI has no liability to the claimant relative to the amended and superseded claim. |
| 6 STATE BOARD OF EQUALIZATION                    | 08-13555 (JMP) | Lehman Brothers Holdings Inc. | 01/12/2009 | 1682    | \$12,903.64                  | \$12,903.64              | Claim 1682 is based on taxes owed by a Non-Debtor. LBHI has no liability to claimant relative to such taxes.   |
| TOTAL  |                |                               |            |         | \$54,764.57                  | \$54,764.57              |  |

\* - Indicates claim contains unliquidated and/or undetermined amounts